REMARKS

After entry of this Amendment, claims 32, 33, and 35-51 are pending in the instant application. The Applicant accepts the Examiner's allowability of claims 32 and 33. As such, claims 1, 5-14, 20-26, 31, and 34 are cancelled in this Amendment. Claims 2-4, 15-19, and 27-30 were cancelled in previous Amendments. Claims 35-51 are added in this Amendment and represent selected limitations from previously pending dependent claims 8, 10, and 11-13 which have been rewritten to depend, either directly or indirectly, from claim 32. Accordingly, no new matter is added in the instant Amendment. In all cases, claims 35-51 depend, either directly or indirectly, from allowable claim 32. As such, claims 35-51 are also allowable.

The Applicant respectfully requests that the Examiner also consider the references cited in the Second Supplemental Information Disclosure Statement (IDS) that was mailed via First Class U.S. Mail on the same day that this Amendment was filed. The Applicant advises the Examiner that the subject application and the applications published as U.S. Pre-Grant Pub. Nos. 20040022945, 20050214476, 20050178330, 20050214476, 20050241582, 20070166479, and 20080118734 are all related because each of these applications includes claimed subject matter directed to atomization of a liquid and/or solid into a plasma discharge. The claims have been indicated as allowable for the earliest-filed application, which published as 20040022945, and it is the Applicant's opinion that the application that published as 20040022945 is most relevant to the subject matter directed to atomization of a liquid and/or solid into a plasma discharge to the extent that such subject matter is claimed in the instant application. This Second Supplemental IDS is being submitted in compliance with Applicant's duty of disclosure. The Applicant submits that the Examiner may consider many of these references to be irrelevant and/or duplicative, especially as these references relate to the subject matter of claim 32, i.e., the

independent claim in the subject application. However, each of these references were found to be relevant by a U.S. Examiner, a foreign patent office, or by the inventors relative to the application that published as 20040022945.

This Amendment is being filed timely, thus, it is believed that no fees are presently due.

The Commissioner is authorized to charge any fees or credit any overpayment to Deposit Account No. 08-2789, in the name of Howard & Howard Attorneys, P.C..

Respectfully submitted,

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